

**Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon**



**‘A’ Grade
NAAC Re-Accredited
(3rd Cycle)**

Faculty of Commerce & Management

**Syllabus
F.Y.B.Voc.
Accounting and Taxation**

W.E.F. June 2018

Bachelor of Vocation (Accounting and Taxation)

Course Structure

(W.E.F. June 2018)

Year	Name of the course	NSQF Level Certificate	Cumulative Credits
F.Y. B. Voc.	Diploma	Level-V	60 Credits
S.Y. B. Voc.	Advanced Diploma	Level-VI	120 Credits
T.Y. B. Voc.	B Voc Degree	Level-VII	180 Credits

Eligibility for Level V

Eligibility:	10+2 in any stream or equivalent
Pattern:	Semester
Medium of Instruction:	English

- Duration of Period: 45 Lectures of 60 minutes or 60 Lectures of 45 min.
- Theory and Practical examination will be conducted at the end of every semester
- Each theory and practical course will be of 100 marks (40% marks -internal examination and 60% marks –external examination)
- Medium of instruction: The medium of instruction for the course shall be English.

F. Y. B. Voc. (Accounting & Taxation) Level V

(w. e. f. June 2018)

Semester I					
General Education Component					
Paper No	Paper Code	Title of Paper	Mode	Credits	Marks
1	BAT 101	Communication Skills I	Theory	3	100
2	BAT 102	Computer Application I	Theory	3	100
3	BAT 103	Practicals on Communication Skills I	Practical	3	100
4	BAT 104	Practicals on Computer Application I	Practical	3	100
Skill Development Component					
Paper No	Paper Code	Title of Paper	Mode	Credits	Marks
5	BAT 105	Fundamentals & Financial of Accounting I	Theory	3	100
6	BAT 106	Office Management Skills I	Theory	3	100
7	BAT 107	Basic Concepts of Income Tax I	Theory	3	100
8	BAT 108	Practicals of Tally Accounting I	Practical	3	100
9	BAT 109	Internship I	Practical	6	200
Total				30	1000

Semester II					
General Education Component					
Paper No	Paper Code	Title of Paper	Mode	Credits	Marks
1	BAT 201	Communication Skills II	Theory	3	100
2	BAT 202	Computer Application II	Theory	3	100
3	BAT 203	Practicals on Communication Skills II	Practical	3	100
4	BAT 204	Practicals on Computer Application II	Practical	3	100
Skill Development Component					
Paper No	Paper Code	Title of Paper	Mode	Credits	Marks
5	BAT 205	Fundamentals & Financial of Accounting II	Theory	3	100
6	BAT 206	Office Management Skills II	Theory	3	100
7	BAT 207	Basic Concepts of Income Tax II	Theory	3	100
8	BAT 208	Practicals of Tally Accounting II	Practical	3	100
9	BAT 209	Internship II	Practical	6	200
Total				30	1000

SEMESTER I

BAT 101 : Communication Skills I

Objectives -

- 1.To Understand the Concept Process, Importance and Objectives of Communication
- 2.To Know the Principles Of Effective Communication.
- 3.To acquire Communication Skills.
- 4.To Study Various Types Of Business Letters.
- 5.To Develop Skills To Draft Letters.
- 6.To Acquaint with Modern Technology In Communication.

Unit 1.

(Lectures 9)

Meaning , Definition & Scope of Communication
Types of Communication
Importance of Communication
Process of Communication

Unit 2

(Lectures 9)

Importance of Effective Communication
Benefits of Effective Communication
7c of Effective Communication
Better public speaking

Unit 3

(Lectures 9)

Writing Skills
Reading Skills
Speaking Skills
Listening Skills

Unit 4

(Lectures 9)

Presentation Skills
Planning Skills
Documentation Skills
Process of preparing Effective business Messages

Unit 5

(Lectures 9)

Job Application Process
File Arrangement Skills
Resume Writing Skills
Improving Oral Presentation/Communication

References :

- 1.Bovee, Courtland, John Thill & Mukesh Chaturvedi. Business Communication Today : Dorling kindersley, Delhi
- 2.Kaul, Asha:Business Communication:Prentice-Hall of India, Delhi
- 3.Monippally, Matthukutty M. Business Communication Strategies. Tata McGraw -Hill Publishing Company Ltd., New Delhi
- 4.Sharma, Sangeeta and Binod Mishra. Communication Skills for Engineers and Scientists: PHI Learning Pvt. Ltd., New Delhi.
4. Basics of Business Communication – Lesikar & Fl atley, Tata McGraw Hills
6. Business Communication – Sushmita Day & Others, Reliable Publications, Mumbai
7. Business Communication – N.Gupta, P.Mahajan, Sa hitya Bhavan Publication, Agra.
8. Business Communication – U.S.Rai, S.M.Rai, Hima laya Publishing House, Mumbai.

BAT 102 : Computer Application I

Objective:

- To familiarize the Students with basics of Internet.
- To understand the use of Office application.
- To know the role of word processor, Spread sheet, presentation in industry .

UNIT I – A. Computer Basics

(7 Lectures)

1. Overview of computers
2. Uses of computer
3. Input and Output Devices
4. Understanding Input, Process and Output
5. Computer Hardware and Software
6. Advantages and disadvantages

UNIT II -- Operating System

(7 Lectures)

1. Overview of Operating System
2. Basic Operations
 - a. How to start a computer
 - b. How to logoff and hibernate a laptop
 - c. How to connect a headset to computer
 - d. Learn to interact with computers
3. Personalizing Desktop
 - a. Changing the Desktop Background

UNIT III – Microsoft Office 2013 –Word Part I

(7 Lectures)

- 1: Introduction to Microsoft Word 2013
- 2: Working with Documents and the Keyboard
- 3: Navigating Through a Word Document
- 4: Basic Text Editing
- 5: Text Formatting
- 6: Paragraph Formatting
- 7: More Ways to Format Text and Paragraphs
- 8: Style Formatting
- 9: Page Formatting
- 10: Templates

UNIT IV – Microsoft Office 2013 –Word Part II

(8 Lectures)

- 1: Working With Graphics and Pictures
- 2: Tables
- 3: Desktop Publishing
- 4: Long Documents
- 5: Technical Documents
- 6: Mail Merge
- 7: Proofing, Printing, and Publishing
- 8: Comparing, Merging, and Protecting Documents
- 9: Customizing and Expanding Word

UNIT V - Microsoft Office 2013 – Power Point Part I

(8 Lectures)

- 1: Introduction to Microsoft Word 2013
- 2: The Basics of Creating Presentations
- 3: Applying Themes and Layouts to Slides
- 4: Working with Objects
- 5: Entering, Editing, and Formatting Text
- 6: Working in Outline View
- 7: Proofing Presentations
- 8: Notes

UNIT VI - Microsoft Office 2013 – Power Point Part II

(8 Lectures)

- 9: Inserting Pictures, Graphics, Shapes, and Other Things
- 11: Charts and Smart Art
- 10: Inserting Tables into Presentations
- 13: Adding Transitions and Animation
- 12: Adding Sound and Video
- 15: Printing and Running Slide Shows
- 14: Master Slides
- 16: Saving, Sharing, and Exporting Presentations

Books for Reference

1. Step by Step Microsoft Word 2010
2. Step by Step Microsoft Excel 2010
3. Step by Step Microsoft PowerPoint 2010

BAT 103 : Practicals on Communication Skills I

List of Practicals:

1. Presentation skills
2. Listening skills
3. Preparing File and Documentation
4. Preparation of Effective business messages
5. Resume writing skills
6. Telephonic Conversation
7. Non verbal communication
8. Group Discussion on burning issues
9. Debating Competition on burning issues
10. Elocution Competition on burning issues
11. News Room Communication
12. Power point presentation
13. Quotation writing skills
14. Interpersonal communication on particular topic
15. Personal Interview techniques
16. Group Interview
17. Walk in Interview
18. Corporate meeting-Vertical and horizontal communication
19. Function wise communication process
20. Use of Informal communication

BAT 104 : Practicals on Computer Application I

Objective:

- To familiarize the Students with basics of Internet.
- To understand the use of Office application.
- To know the role of word processor, Spread sheet, presentation in industry .

List of the practicals:

1. Write 10 lines or 10 sentences and then change the font, style, color and size of each sentence. Make each one different than previous and next.
2. Decorate word document with page border, content border, add pattern and write beautiful text in it.
3. Create Table in word and format it (e.g. Time Table, Mark sheet etc.).
4. Design Happy Birthday Message by using Word Art and print it.
5. Get the newspaper and see the text based advertisement and Design that advertisement in Microsoft Word.
6. Insert Images and Practice on Format Menu and Image options.
7. Perform Mail Merge in word.
8. Create a slide show in power point (use at least 5 slides)
9. Create a slide show, make use of Images, sound and hyperlinks.
10. Applying the animations to slide by using presentation program
11. Creation of Personal resume for Job purpose
12. Writing official letters in Microsoft word
13. Draw pie chart in Microsoft word
14. Draw bar chart in Microsoft word
15. Conneting of wireless devices to computer
(Blue tooth, Wi-Fi, wireless head set, wireless speakers projector)

Books for Reference

1. Step by Step Microsoft Word 2010
2. Step by Step Microsoft Excel 2010
3. Step by Step Microsoft PowerPoint 2010

BAT-105 : Fundamentals & Financial Accounting I

Objective : To introduce students to Accounting, stressing its importance in today's business world. To help students understand the main concepts and principles of Accounting. To provide students with a theoretical basis upon which they will develop their knowledge in other areas of accounting.

Unit I - FUNDAMENTALS OF ACCOUNTING

(Lectures 5)

- Introduction
- Definitions
- Book-Keeping
- Accounting Cycle
- Basic Accounting Terms
- Generally Accepted Accounting Principles
- Accounting Concepts and Conventions
- Events & Transactions
- Voucher
- Double Entry System
- The Concepts of "Account", "Debit" & "Credit"
- Types of Accounts
- The Accounting Process
- Accounting Equation
- Accrual Basis & Cash Basis of Accounting
- Capital & Revenue Transaction
- Accounting Standards
- Double Entry System, Books of Prime Entry, Subsidiary Books
- Trial Balance
- Measurement, Valuation & Accounting Estimates
- Opening entries, Closing entries, Transfer entries and Rectification entries

Unit II - Piecemeal Distribution

(Lectures 8)

Gradual realisation and Piecemeal Distribution of cash on dissolution of partnership firm

1. Meaning of piecemeal distribution.
2. Piecemeal distribution of cash under -
 - i. Maximum loss method
 - ii. Highest Relative Capital Method (Surplus capital method)

Unit III Amalgamation of partnership firms

(Lectures 8)

- i. Meaning of amalgamation
- ii. Closing the books of the amalgamating firms (Realisation method only)
- iii. Opening the books of new firm, and Preparation of Balance Sheet of the new firm

Unit IV - Conversion of Partnership firm into a Limited Company

(Lectures 8)

- a) Meaning and Need for conversion,
- b) Calculation of Purchase Consideration,
- c) Closing entries and Ledger Accounts in the books of old firm

Unit V- Joint Venture Account

(Lectures 8)

- a) Meaning of Joint Venture, features, Distinction between Joint Venture and Partnership.
- b) Accounting for the Joint Venture Transactions when separate set of books of accounts is maintained.

Unit VI- Cost Accounting

(Lectures 8)

1. Introduction

a .Basic concepts

- i. Cost, Expenses, Loss
- ii. Costing, Cost Accounting, Cost Accountancy
- iii. Cost Unit, Cost Centre

b. Advantages and Limitations of Cost Accounting.

c. Distinction between Financial and Cost Accounting.

d. Elements of Costs.

e. Classification of Costs on the basis of various criteria.

2. Preparation of Cost Sheet including Quotations & Tenders.

Reference Books:

[a] **Books on Financial Accounting** –1. Advanced Accountancy Vol. I ,R. L.Gupta& M. Radhaswamy - Sultan Chand & Sons

2. Fundamentals of Accounting, Dr. T. P. Ghosh, Sultan Chand & Sons

3. Accountancy For C.A. Foundation Course , P.C. Tulsian, Tata Mcgraw Hill

4. Advanced Accountancy Volume I -P. C. Tulsian , Pearson Education, New Delhi

5. Advanced Accounts, -M.C. Shukla, T. S. Grewal & S.C. Gupta, -S. Chand & Co Ltd.

b] **Books on Cost Accounting** –1. Fundamentals of Cost Accounting, -Dr. S.N. Maheshwari, -Sultan Chand & Sons

2. Cost Accounting -Maheshwari and Mittal :

3. Advanced Cost Accounting -Jain And Narang :

4. Cost Accounting -Nigam and Sharma :

5. Cost Accounting (Problem and Theory), S. N. Maheshwari, Mahavir Publication

6. Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher, Calcutta

BAT-106 : Office Management Skills I

Objectives

1. To understand the concept of office management.
2. To acquire operational skills of office management.
3. To develop the interest in methods and procedures of office management.
4. To understand office layout and environment in modern context.
5. To acquire the basic knowledge of office appliances and machines.
6. To acquire knowledge of office meetings and proceedings.

Unit 1. Introduction to Office

Lectures:8

- 1 Office: Meaning, Definition and Features
- 2 Traditional and Modern Concept of Office
- 3 Characteristics and Functions of Office
- 4 Changing Office View: Past, Present & Future

Unit 2. Office Management

Lectures: 5

- 1 Concept, Definition and Nature
- 2 Elements of Office Management
- 3 Effective Management Techniques

Unit 3. Office Layout

Lectures: 8

- 1 Meaning, Definition and Importance
- 2 Selection of Office Layout: Objectives and Principles
- 3 Office Layout: Component, Advantages and Disadvantages

Unit 4. Office System and Procedure

Lectures: 8

- 1 Office System: Meaning and Objective of system & Procedure
- 2 Flow of Work: Objective, Difficulties in ideal work flow
- 3 Measures to improve the flow of Work
4. Planning and Scheduling of Office Work

Unit 5. Office Environment

Lectures: 8

- 1 Meaning, Definition and Nature
- 2 Factors of good office environment
- 3 Importance of office environment
- 5.4 Office safety and Remedies

Unit 6. Office Record Management

Lectures: 8

- 1 Meaning, Definition, Need, Objective of Office Record
- 2 Organization of Record department
- 3 Classification & Indexing of Records & Files
- 4 Principles – Retention & Disposition of Record
- 5 Paperless Office – Concept, Utility & Feasibility.

BAT-107 : Basic Concepts of Income Tax- I

Objective-

Introduction to the role of taxes in contemporary society and their impact on individuals and business entities; emphasis on federal income taxation. This course is specifically designed to develop the following: Income tax act 1961, this resource about to tax act 1961, based on Income tax and its applicable in India. This resource contain introduction of income tax and basics as well as heads of income. types of income is also given in this resource.

Unit I Introduction of Income Tax Act 1961

Lectures : 9

Introduction of Income Tax Act 1961 and basic concepts –

- a. Study of basic concepts – Introduction of Income tax Act 1961, Finance Act;
- b. List of exempted incomes.

Unit II Concepts of - Agricultural income

Lectures : 9

Concepts of - Agricultural income,
Assesse, Assessment year, Previous year,
Person, Income, Gross total income,

Unit III Charge of income Tax

Lectures : 9

Charge of income Tax; Average rate of tax,
Capital and Revenue Receipts,
capital or revenue expenditure,
Heads of Income;
Taxability of Agricultural Income.

Unit IV Residential Status –

Lectures : 9

Rules for determining residential status of Individual,
HUF, Firm and Company,
need to determine residential status,
Incidence of tax

Unit V Deductions from Gross Total Incomes.

Lectures : 9

Deductions under sections
80-C,
80-CCC, 80-CCD,
80CCD(1B), 80-D,
80-E, 80-G, 80-TTA.

References :

- 1.“Students Guide to Income Tax”- written by Vinod K.Singhania – Publisher: Taxmann Publications Pvt Ltd, New Delhi .
- 2.“Systematic Approach to Taxation” – Written by Dr Girish Gupta, Dr Ravi Ahuja - Publisher Bharat Publications
- 3.“Students Handbook on Income tax” – written by T. N. Manoharan and G. R. Hari, publisher - Snow White Publications.
- 4.“Direct Tax Laws”, written by T. N. Manoharan and G. R. Hari, Publisher - Snow White Publications.
- 5.“Students Guide to Income Tax” written by Dr MonicaSinghania / Dr. Vinod K Singhania, Publisher: Taxmann Publications Pvt Ltd, New Delhi.

BAT 108 : Practical of Tally Accounting I

Objective:

- To understand the how of accounting software works .
- To know the relevance of Tally accounting package in modern competitive world.

List of practicals:

- 1) Introduction and salient features of Tally ERP9
- 2) Practical on Buttons panel of Tally
- 3) Details of F11 Features Button
- 4) Details of F12 Configuration switch in tally
- 5) Creation of Company in Tally
- 6) Creation of Godown of Tally
- 7) Alter or Modify Company information
- 8) Deletion of Existing Company
- 9) Creation of Single and multiple Ledger in Tally.
- 10) Creation of Single & Multiple Ledger group in tally
- 11) Creation of Accounting Contra voucher in tally
- 12) Creation of Accounting Receipt voucher in tally
- 13) Creation of Accounting Payment voucher in tally
- 14) Creation of Accounting journal voucher in tally
- 15) Creation of Accounting sales voucher in tally
- 16) Creation of Accounting purchase voucher in tally
- 17) Creation of Debit note and Credit note in tally
- 18) Voucher alteration,deletion and cancelation .
- 19) Displaying All types of reports

BAT 109 : Internship I

Objective:

- To gain a practical knowledge of Accounting & Taxation
- To understand Actual practice of Accounting and Taxation field.
- To understand the challenges in Accounting and Taxation field.

This is Training base paper.

All students are Mandatory to do Internship to CA / Tax Consultants/Accountants/Nationalized/Private, Co-operative Banks/ Societies,/LIC offices/ Industries etc. to gain practical knowledge of Accounting & Taxation. Every day students will engage more than 4 hours in Internship.

University /College will not conduct any theory or Practical examination for this paper. Internal 40 marks and external 60 marks is given by CA / Tax Consultants/Accountants/Nationalized/Private, Co-operative Banks/ Societies,/LIC offices/ Industries as per students performance.

One teacher of B.Voc is parent teacher & Co-ordinator for 15 students for Internship. Who will co-ordinate and keep records of students attendance.

SEMESTER II

BAT 201 : Communication Skills II

Objectives -

- 1.To Understand the Concept Process, Importance and Objectives of Communication
- 2.To Know the Principles Of Effective Communication.
- 3.To acquire Communication Skills.
- 4.To Study Various Types Of Business Letters.
- 5.To Develop Skills To Draft Letters.
- 6.To Acquaint with Modern Technology In Communication.

Unit 1.

(Lectures 9)

Project Proposals
Referencing
Writing for media
Social media and its effects

Unit 2

(Lectures 9)

Introduction and importance of business correspondence
Parts of business letters
Format- Complete Block and Modified Block
Principles of business correspondence

Unit 3

(Lectures 9)

Business letters
Presentation and Group discussion skills
Interview Techniques
Participation in Meetings

Unit 4

(Lectures 9)

The Role of technology in communication
Blogging and Emailing
Video Conferencing
Technical writing

Unit 5

(Lectures 9)

Grammar – Introduction , common errors
Concord (subject –verb agreement)
Lexicon
Synonyms, Antonyms and One word substitution

References :

- 1.Bovee, Courtland, John Thill & Mukesh Chaturvedi. Business Communication Today : Dorling kindersley, Delhi
- 2.Kaul, Asha:Business Communication:Prentice-Hall of India, Delhi
- 3.Monippally, Matthukutty M. Business Communication Strategies. Tata McGraw -Hill Publishing Company Ltd., New Delhi
- 4.Sharma, Sangeeta and Binod Mishra. Communication Skills for Engineers and Scientists: PHI Learning Pvt. Ltd., New Delhi.
4. Basics of Business Communication – Lesikar & Fl atley, Tata McGraw Hills
6. Business Communication – Sushmita Day & Others, Reliable Publications, Mumbai
7. Business Communication – N.Gupta, P.Mahajan, Sa hitya Bhavan Publication, Agra.
8. Business Communication – U.S.Rai, S.M.Rai, Hima laya Publishing House, Mumbai.

BAT 202 : Computer Application II

UNIT I - Concepts of network

[12 lectures]

- 1) What is Computer Network?
- 2) Types of Networks (with Features and Application): LAN, WAN, MAN Wired Network, Wireless Network, MANET, Internet
- 3) Study of Web Browsers
- 4) Search Engines
- 5) E-mail – drafting, saving & sending email (with attachment)

UNIT II – Computer virus

[11 lectures]

- 1) Computer virus : Indication of computer virus
- 2) Types of viruses : Boot sector virus ,program virus, macro virus, worms, multipartite virus
Polymorphic virus, malware: spyware, adware, Antivirus
- 3) Computer Ethics: spamming, Phishing, Hacking, software piracy

UNIT III – Microsoft Excel Part I Basic

[11 lectures]

- 1) Basic text and cell formatting
- 2) Basic arithmetic calculation
- 3) Creating tables, adding and editing records in table
- 4) Conditional formatting
- 5) Importing data and text to columns

Unit IV - Microsoft Excel Part II

[11 lectures]

Advanced Excel capabilities

- 1) Data Analysis tools and Techniques:, Advanced Filter Command, IF Condition Command
- 2) Sorting table data
- 3) Functions i) Mathematical ii) String iii) IF, AND, OR iii) searching: match, search
- 4) Pivot tables
- 5) Recording and editing Macros
- 6) Creating charts and graphs in excel

Reference Books:

- 1) Problem Solving Cases in Microsoft Access and Excel (English) 9th Edition by Gerard S. Cook, Joseph Brady, Ellen Monk, Course Technology
- 2) Learning MS-PowerPoint & MS-Access by RohitKhurana, APH Problem Solving Cases in Microsoft Access and Excel (English) 9th Edition by Gerard S. Cook, Joseph Brady, Ellen Monk, Course Technology

BAT 203 : Practicals on Communication Skills II

List of the practicals:

- 1.Preparing project reports
- 2.Discussion on Cyber crime
- 3.Group discussion on the uses of social media
- 4.Presentation on the role of Print and electronic media.
- 5.Prepare a matter of news event
6. Practical on blog writing
- 7.Preparing an E-mail
- 8.Discussion on importance of meeting
- 9.Practical on Book reviews
- 10.Presentation on various technical devices of communication
- 11.Preparing a complaint letter
- 12.Word play (Synonyms-antonyms)
- 13 Technical Descriptions
- 14.Effective manual writing
- 15.Presentation on useful techniques of meeting
- 16.Confidential discussion
- 17.Preparation of various business letters
- 18.Various plays on Effective communication
- 19.Mock Interview II
- 20.Power point presentation on burning is

BAT 204 : Practicals on Computer Application II

List of Practicals :

1. Create your email account; send mail to your friend.
2. Sending mail to more than one person.
3. Send and receive files from mail. (mail with attachment)
4. Create a table in excel and format it.
5. Create table and apply sum, average, max and min on this table.
6. Create table and sort data in ascending and descending order.
7. Draw a bar chart for given data.
8. Draw pie chart for given data.
9. Create table , Insert data and apply conditional formatting.
10. Practical on Connecting networks in LAN
11. Practicals on Different web browsers
12. Preparing mark sheets in Microsoft excel
13. Preparing Pivot tables for given data.
14. Settings for printing of documents in excel.
15. Preparation of Balance sheet in excel.

BAT-205 Fundamentals & Financial Accounting II

Objective : To introduce students to Accounting, stressing its importance in today's business world. To help students understand the main concepts and principles of Accounting. To provide students with a theoretical basis upon which they will develop their knowledge in other areas of accounting.

Unit I -Accounting for Investment (Lectures 7)

- a. Preparation of Investment Account for Fixed Income bearing securities.
- b. Computation of profit/loss on purchases and sales of securities including Cum-Interest Purchase, Cum-Interest Sale, Ex-Interest Purchase, and ExInterestSale of Securities Refer to AS -13- Accounting for Investment.

Unit II-Accounting for Branches (Dependent Branches only) (Lectures 7)

- a. Meaning of branch
- b. Accounting for branch transactions in the books of Head office under -
[1] Debtors System and
[2] Stock and Debtors System

Unit III -Departmental Accounts (Lectures 7)

- a. Meaning and Objectives of Departmental Accounts,
- b. Basis of Allocation of common expenses among different departments,
- c. Inter-Departmental transfers, d. Preparation of Final Accounts.

Unit IV - Consignment Accounting (Lectures 8)

- a. Meaning of Consignment
- b. Accounting for Consignment transaction in the books of the consigner and the consignee

Unit V – Preparation of final Accounts of Sole proprietor and Partnership firm from incomplete records under Conversion method (Lectures 8)

Preparation of Trading and Profit and Loss Account and Balance Sheet.

Topic – VI Materials (Lectures 8)

- a. Elementary Study of Accounting Standard AS 2 –Valuation of Inventory
- b. Importance of Materials accounting and control,
- c. Direct and Indirect Materials,
- d. Procedure and documentation of Purchasing and Storekeeping-
 - i. Purchase Requisition
 - ii. Purchase Order,
 - iii. Goods Received Note
 - iv. Inspection Report,
 - v. Materials Requisition Note
 - vi. Materials Transfer Note and ii. Materials Return Note.
- e. Economic Ordering Quantity.
- f. Stores Accounting
 - i. Bin Cards, Store Ledger
 - ii. Pricing of Materials issues under FIFO, LIFO, Simple Average Method, and Weighted Average Method
- g) Stock levels – Reordering level, Maximum level, Minimum level, Average level, Danger level

Reference Books:

[a] **Books on Financial Accounting** –1. Advanced Accountancy Vol. I ,R. L.Gupta& M. Radhaswamy - Sultan Chand & Sons

2. Fundamentals of Accounting, Dr. T. P. Ghosh, Sultan Chand & Sons

3. Accountancy For C.A. Foundation Course , P.C. Tulsian, Tata Mcgraw Hill

4. Advanced Accountancy Volume I -P. C. Tulsian , Pearson Education, New Delhi

5. Advanced Accounts, -M.C. Shukla, T. S. Grewal & S.C. Gupta, -S. Chand & Co Ltd.

b] **Books on Cost Accounting** –1. Fundamentals of Cost Accounting, -Dr. S.N. Maheshwari, -Sultan Chand & Sons

2. Cost Accounting -Maheshwari and Mittal :

3. Advanced Cost Accounting -Jain And Narang :

4. Cost Accounting -Nigam and Sharma :

5. Cost Accounting (Problem and Theory), S. N. Maheshwari, Mahavir Publication

6. Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher, Calcutta

BAT-206 Office Management Skills II

Objectives

1. To understand the concept of office management.
2. To acquire operational skills of office management.
3. To develop the interest in methods and procedures of office management.
4. To understand office layout and environment in modern context.
5. To acquire the basic knowledge of office appliances and machines.
6. To acquire knowledge of office meetings and proceedings.

Unit 1. Office Organization

Lectures: 7

1. Office Manager: Role , Function , Duties and Responsibilities, Position and Status of Office Manager
- 2 Office Employees: Types , Qualities , Recruitment , Training
- 3 Office Enquiries – Procedure – Reparation of Confidential Report
- 4 Public Relation Function in office

Unit 2. Office Services

Lectures: 7

- 1 Meaning, Types & Advantages
2. Office Services
- 3 Office Forms – Objectives, Advantages, Types of Forms, Control and Standardization of Form
4. Modern Mail Services: Mailing Department, Courier Service, Speed Post, Fax, Tag, Email: Need, Importance, Difficulties.

Unit 3. Office Stationery and Supplies

Lectures: 7

- 1 Need & Importance of Stationery
- 2 Essentials of good System of Regulating Stationery Purchases
- 3 Standardization – Issue of Stationery
- 4 Regulating Stationery Consumption

Unit 4. Office Automation

Lectures: 8

- 1 Need, Importance, Scope of Office Automation
- 2 Different Types of Office Appliances and machines used in office
- 3 Computerization of Office activities: LAN, WAN, Video Conferencing
- 4 Maintenance of Records: Pay Roll, Accounting Inventory Statement, Preparation of Financial Report, Leave accounting & Attendance

Unit 5. Secretarial Procedure

Lectures: 8

- 1 Role of Secretary – Duties and Various activities
- 2 Qualities, Qualification of Secretary
- 3 Secretarial Correspondence, Types of Correspondence
- 4 Principles of effective correspondence

Unit 6. Office Meeting

Lectures: 8

- 1 Meaning, Definition, Importance
- 2 Purposes and Types of Meetings
- 3 Meeting, Essentials of Valid meeting & drafting notices, Agenda & Minutes
- 4 Factors of Successful meeting.

Reference Books

1. Office Management - Lefingwell & Robinson
2. Office Organization & Management - R. K. Chopda, & Ankita Chopda, Himalaya Publishing House, Bombay
3. Office Management S P Arora Vikas Publishing New Delhi
4. Office Organization And Management- Reddy & Apponnaiah, Himalaya Publishing House, Bombay
5. Office Management-P.K. Ghosh, Sultan Chand And Son's, New Delhi.
6. Office Organization and Management-C.B.Gupta, Sultan Chand And Son's New Delhi.
7. Office Management - I. M. Sahai, Kitab Mahal, Allahabad.
8. Office Management & Secretarial Practice- Sing S P & Sing B. Gyan Publishing House, New Delhi.
9. Office Management - V Balachandran and V Chandrasekaran, Tata Mc Graw Hill, New Delhi

BAT-207 Corporate & Tax laws - II

Objectives:

- Learn the Law & Legal Principles OF Contract Act 1872.
- Draft legal documents including partnership deed & service tax returns.
- Understand the basic structure, rules & powers of consumer protection act.
- To know the provision regarding strikes and lock outs under industrial dispute act.
- Be acquainted with development of patents and environment protection act.
- Students to gain a better understanding of the negotiable instrument act.

UNIT: -I

The Patent Act 2002

Lectures 9

- 1 Meaning, Objective & Important Definition
- 2 Invention, Not Patentable Invention
- 3 Application for Patents and Process
- 4 Grants of Patent and Rights of Patent Holder
- 5 Patent Office and Power of Controller

UNIT: II-

Indian Sale of Goods Act, 1930

Lectures 9

- 1 Introduction and Definition
- 2 Sale and Agreement to Sell
- 3 Conditions and Warranties
- 4 Unpaid Seller and His Rights
- 5 Performance of Contract of Sale
- 6 Sale by Auction

UNIT: III –

Indian Companies Act, 2013

Lectures 9

1. Company and its formation, Definition and Nature of Company, Advantages and Disadvantages of a Company, Lifting of Corporate Veil with cases, Promoters and preliminary contracts
2. Types of Companies. (Meaning and Concepts Only)
Chartered Companies Statutory Companies, Registered companies under the Act.

UNIT: IV-

Indian Partnership Act, 1932 (Sections, 4, 5, 6, 7, 8, 14 & 39-55)

Lectures 9

Definition, Essentials, Types of Partnerships and types of Partners Test of partnership, and Sharing of profits is not the real test of partnership (Sec 6), Partnership deed, and property of the firm, Reconstitution of Partnership firms, Dissolution of the firm (S. 2), Sole Proprietorship, Business, Partner. Concept, Salient features, Nature of LLP (Ss-3-10) Distinction between LLP and partnership, and LLP and LLP and Company

UNIT: V-Negotiable Instruments Act, 1881.

Lectures 9

5.1 Definition and Characteristics of Promissory Note, Bill Of Exchange And Cheque. 5.2 Holder and Holder in Due Course, Privileges of Holder in Due Course 5.3 Crossing and Endorsement of Negotiable Instrument 5.4 Dishonour Of N.I., Notice of Dishonor, Dishonor Of Cheque and Its Effects.

Recommended Books :

- 1 Business Law &Mgt. By Bulchandani, Published By Himalaya Publication Bombay (2006).
- 2 Business Regulatory FrameworkBy S.N. &S.K. Maheshwari, Published By Himalaya Publication Bombay (2006).
- 3 A Hand Book OfService Tax – By Dr.GirishAhuja&Rav i Gupta, Published By Bharat Law House, Pune.
- 4 Business Law –By Kuchal M.C.-Published By Vikas Pu blishing House ,New Delhi
- 5 Business Law –By Kapoor .N.D. -Published By Sultan Chand And Sons New Delhi
- 6 Consumer Protection Act – By Niraj Kumar
- 7 Mercantile Law Including Industrial Law –By Jahangi r .M.J Sethana -Published By Lakhani Book Depot –Mumbai

BAT-208 Practicals on Tally Accounting II

Objective:

1. To Understand the Objectives of Computerized Accounting.
2. To Know the Principles Of Tally Software.
3. To acquire Computing Skills.
4. To Study Various features of Tally.

List of Practicals

1. Creation of stocks groups & Stock categories
2. Creation of Unit of measures & Compound
3. Creation of Stock god owns
4. Creation of Stock items
5. Entering opening stock with quantity and amount
6. Creation of purchase vouchers
7. Creation of sales vouchers
8. Creation of Purchase order
9. Creation of Sales order
10. Creation of Debit note.
11. Creation of Credit note.
12. Creation of Delivery note voucher
13. Creation of Receipt note Voucher
14. Analyzing of Purchase Register
15. Analyzing of sales register
16. Generation of Reports and Printings
17. Bank Reconciliation statement
18. Generation of Stock reports and Valuation
19. Practical on price listing master
20. Practical on credit limits for customers
21. Practicals on stock transfer

BAT 129 : Internship II

Objective:

- To gain a practical knowledge of Accounting & Taxation
- To understand Actual practice of Accounting and Taxation field.
- To understand the challenges in Accounting and Taxation field.

This is Training base paper.

All students are Mandatory to do Internship to CA / Tax Consultants/Accountants/Nationalized/Private, Co-operative Banks/ Societies, / LIC offices/ Industries etc. to gain practical knowledge of Accounting & Taxation. Every day students will engage more than 4 hours in Internship.

University /College will not conduct any theory or Practical examination for this paper. Internal 40 marks and external 60 marks is given by CA / Tax Consultants/Accountants/Nationalized/Private, Co-operative Banks/ Societies,/LIC offices/ Industries as per students performance.

One teacher of B.Voc is parent teacher & Co-ordinator for 15 students for Internship. Who will co-ordinate and keep records of students attendance.